



DISTRICT COURT 05-3-16

ALLEGHENY COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2003 TO DECEMBER 31, 2005

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Independent Auditor's Report

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 05-3-16, Allegheny County, Pennsylvania (District Court), for the period January 1, 2003 to December 31, 2005, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). This Statement is the responsibility of the District Court's management. Our responsibility is to express an opinion on this Statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(c) of *The Fiscal Code* to audit the accounts of each district court to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(c) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above presents, in all material respects, the operations of the District Court as it pertains to receipts made on behalf of the Commonwealth for the period ended December 31, 2005, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statement and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Court's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the District Court's Statement that is more than inconsequential will not be prevented or detected by the District Court's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Statement:

- Certification Of Disposition Section On Nontraffic And Certain Traffic Citations Was Not Always Completed.

Independent Auditor's Report (Continued)

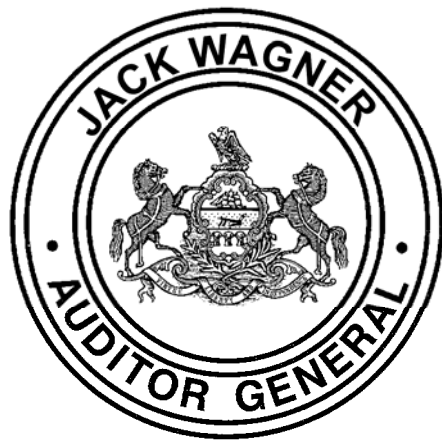
A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statement will not be prevented or detected by the District Court's internal control. Our consideration of the internal control over reporting on the Statement would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the District Court and is not intended to be and should not be used by anyone other than these specified parties.

January 7, 2008

JACK WAGNER
Auditor General



DISTRICT COURT 05-3-16
 ALLEGHENY COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Department of Transportation			
Title 75 Fines	\$	42,870	
Littering Law Fines		662	
Child Restraint Fines		25	
Department of Revenue Court Costs		47,625	
Crime Victims' Compensation Bureau Costs		7,643	
Crime Commission Costs/Victim Witness Services Costs		5,767	
Department of Public Welfare			
Domestic Violence Costs		1,567	
Attend Care Fines		1,526	
Department of Agriculture Fines		125	
Emergency Medical Service Fines		17,237	
CAT/MCARE Fund Surcharges		54,592	
Judicial Computer System Fees		25,607	
Access to Justice Fees		4,274	
Constable Service Surcharges		2,048	
Total receipts (Note 2)	\$	211,568	
Disbursements to Commonwealth (Note 3)		<u>(211,568)</u>	
Balance due Commonwealth (District Court) per settled reports (Note 4)		-	
Examination adjustments		<u>-</u>	
Adjusted balance due Commonwealth (District Court) for the period January 1, 2003 to December 31, 2005	\$	<u><u>-</u></u>	

Notes to the Statement of Receipts and Disbursements are an integral part of this report.

DISTRICT COURT 05-3-16
ALLEGHENY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(c) of *The Fiscal Code*, 72 P.S § 401(c), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted promptly and to provide the Pennsylvania Department of Revenue (Department of Revenue) with a report to enable them to settle an account covering any delinquency.

The Statement was prepared in accordance with reporting requirements prescribed by the Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

2. Receipts

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on traffic, non-traffic, civil, and criminal cases filed with the District Court.

3. Disbursements

Total disbursements are comprised as follows:

Checks issued to the Department of Revenue	\$ 211,568
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4. Balance Due Commonwealth (District Court) For The Period January 1, 2003 To December 31, 2005

This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue

5. Magisterial District Judge Serving During Examination Period

Sally A. Edkins served at District Court 05-3-16 for the period January 1, 2003 to December 31, 2005.

DISTRICT COURT 05-3-16
ALLEGHENY COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2005

Finding - Certification Of Disposition Section On Non-Traffic And Certain Traffic Citations
Was Not Always Completed

During our examination of the district court's case files, we noted the following:

- Of 21 non-traffic citations tested in which the certification of disposition section was required to be signed by the Magisterial District Judge, 7 were not signed.
- On traffic citations, we tested cases that were disposed by hearings. We also tested citations that were dismissed, discharged, or withdrawn. Of 30 traffic citations tested in which the certification of disposition section was required to be signed by the Magisterial District Judge, 3 were not signed.

The *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) establishes the uniform written internal control policies and procedures for all district courts.

The Manual requires that the Magisterial District Judge sign and seal the Certification of Disposition on non-traffic and traffic citations. The exception is on traffic citations where the defendant pleads guilty and is accompanied by a full payment. The Magisterial District Judge does not have to sign the certification of disposition on traffic citations where the defendant pleads guilty and payment is made in full.

The failure to perform these procedures results in a lack of evidence that the disposition was reviewed and authorized by the Magisterial District Judge.

Adherence to the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over citations.

Recommendation

We recommend that the Magisterial District Judge sign and seal the non-traffic and traffic citation certification of disposition section in accordance with the Manual.

DISTRICT COURT 05-3-16
ALLEGHENY COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
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Finding - Certification Of Disposition Section On Non-Traffic And Certain Traffic Citations
Was Not Always Completed

Management's Response

The Manager of Magisterial District Courts in Allegheny County responded as follows:

The Honorable Sally Edkins, who was the elected magisterial district judge in district 05-3-16 during the audit period, retired from the bench in July of 2007. In December of 2007, pursuant to Supreme Court Order and the Fifth Judicial District's Reestablishment of the Magisterial Districts, court 05-3-16 was folded into magisterial district 05-2-20.

Because the Honorable Robert Wyda, the judge in court 05-2-20, has never been cited with this finding, I believe that the problem has corrected itself and will not again occur.

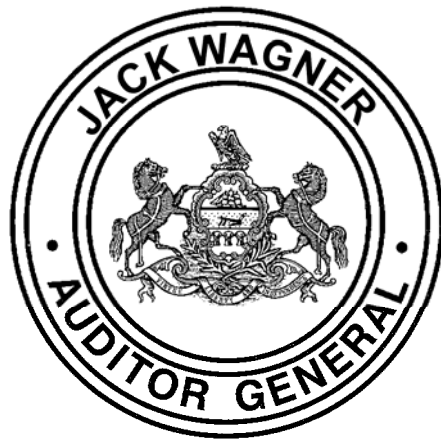
DISTRICT COURT 05-3-16
ALLEGHENY COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2005

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the office comply with the procedures listed in the *Supreme Court of Pennsylvania Administrative Office of Pennsylvania Courts Record Retention & Disposition Schedule with Guidelines*.

During our current examination, we noted that the office complied with our recommendation.



DISTRICT COURT 05-3-16
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2005

This report was initially distributed to:

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue

The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Administrative Office of Pennsylvania Courts

District Court 05-3-16
Allegheny County
Sainte Claire Plaza
1121 Boyce Road, Suite 300
Pittsburgh, PA 15241

The Honorable Sally A. Edkins	Magisterial District Judge
The Honorable Dan Onorato	Allegheny County Chief Executive
The Honorable Mark Patrick Flaherty	Controller
Mr. Raymond L. Billotte	District Court Administrator

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.